THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 2073 of 2000

Dated 14.9.2005

Between:

M/s. The Associated Cement Cos. Ltd.,
Regional Marketing Office 66-A,
R.P.Road, Secundrabad-3

..... PETITIONER

AND

1 The Commercial Tax Officer
S.D.Road Circle, Secunderabad and others.

.....RESPONDENTS

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 2073 of 2000

Oral Order: (Per Sri SAR,J)

The writ petition is filed by the petitioner seeking a writ of Mandamus directing the respondents to refund the amount of Rs.17,37,154/- due to him relating to the Assessment Year 1992-93 under the provisions of the A.P. General Sales Tax Act, 1957 as a result of the order of the Appellate Tribunal in T.A.No.690 of 1996 dated 29.11.1996 which was upheld by this Court in TRC No.150 of 1998 dated 31.8.1998, together with interest due thereon as per Section 33-F of the Act.

According to the petitioner, excess amount was paid by it as per the orders of the appellate authority as confirmed by this Court in TRC No.150 of 1998 and therefore it is entitled for refund of the excess amount paid. As the said amount was not refunded, the petitioner has come up with the present writ petition.

A counter is filed on behalf of the department stating that the said amount was adjusted towards the tax payable by the dealer-assessee for the assessment year 1993-94. Therefore, the petitioner is not entitled for refund as claimed. However, the learned counsel for the petitioner contends that there is some discrepancy in the counter as it was stated that the said excess amount paid by the petitioner for the assessment year 1992-93 was adjusted towards the dues for the years 1981-82 and 1982-83. In view of this discrepancy, the learned counsel for the petitioner sought for a direction to the respondent authorities to pass an order on the application of the petitioner for refund of the excess amount clearly specifying as to the adjustment of the amount, if any, made and if so to which year it was adjusted.

Heard both sides.

The writ petition is disposed of directing the respondent-Commercial Tax Officer to pass an appropriate order on the application made by the petitioner for refund of the excess amount of tax paid by it for the assessment year 1992-93 specifying the details as to which year the adjustment was made, if any. The said order shall be passed within a period of six weeks from the date of receipt of a copy of this order.

The writ petition is accordingly disposed of .No costs.

(B.SUDERSHAN REDDY,J)

dated 14.9.2005

(S.ANANDA REDDY,J)

msv.